

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF GRUNDY CENTER, IOWA DUE: December 1, 2016		16203800400000 Kristy Sawyer, City Clerk 703 F Avenue, Ste 2 Grundy Center, IA 50638	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,180,338		1,180,338	1,148,983
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,180,338		1,180,338	1,148,983
Delinquent property taxes	0		0	
TIF revenues	284,405		284,405	279,833
Other city taxes	209,462	0	209,462	221,279
Licenses and permits	16,007	0	16,007	7,320
Use of money and property	82,663	1,193	83,856	170,228
Intergovernmental	486,021	14,688	500,709	387,167
Charges for fees and service	19,265	1,031,760	1,051,025	5,655,878
Special assessments	0	0	0	
Miscellaneous	148,304	49,440	197,744	209,451
Other financing sources	250,712	46,795	297,507	240,425
Total revenues and other sources	2,677,177	1,143,876	3,821,053	8,320,564
Expenditures and Other Financing Uses				
Public safety	474,552	0	474,552	429,519
Public works	546,294	0	546,294	530,078
Health and social services	1,120	0	1,120	2,320
Culture and recreation	421,696	0	421,696	444,528
Community and economic development	212,685	0	212,685	86,300
General government	368,414	0	368,414	242,166
Debt service	320,089	0	320,089	465,030
Capital projects	13,001	0	13,001	150,000
Total governmental activities expenditures	2,357,851	0	2,357,851	2,349,941
Business type activities	0	1,377,792	1,377,792	5,444,098
Total ALL expenditures	2,357,851	1,377,792	3,735,643	7,794,039
Other financing uses, including transfers out	250,712	46,795	297,507	240,425
Total ALL expenditures/And other financing uses	2,608,563	1,424,587	4,033,150	8,034,464
Excess revenues and other sources over (Under) Expenditures/And other financing uses	68,614	-280,711	-212,097	286,100
Beginning fund balance July 1, 2015	1,384,287	1,881,015	3,265,302	10,485,636
Ending fund balance June 30, 2016	1,452,901	1,600,304	3,053,205	10,771,736

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 2,330,184	Other long-term debt	\$ 0
Revenue debt	\$ 455,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 245,000		
		General obligation debt limit	\$ 6,674,626

CERTIFICATION			
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF			
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone →	Area Code	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF GRUNDY CENTER						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	723,202	251,980		205,156			1,180,338			1,180,338	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	723,202	251,980		205,156	0		1,180,338		T01	1,180,338	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	723,202	251,980		205,156	0	0	1,180,338			1,180,338	6
7	TIF revenues			284,405				284,405		T01	284,405	7
8	Other city taxes											
9	Utility tax replacement excise taxes							0		T15	0	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	13,186						13,186		T15	13,186	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax	756	19		177			952		T19	952	12
14	Hotel/motel tax							0		T19	0	13
15	Other local option taxes	25,363	169,961					195,324		T09	195,324	14
16	TOTAL OTHER CITY TAXES	39,305	169,980	0	177	0	0	209,462	0		209,462	15
17	Section B - LICENSES AND PERMITS	16,007						16,007		T29	16,007	16
18	Section C - USE OF MONEY AND PROPERTY											17
19	Interest	11,682	447	10	-63	129		12,205	1,193	U20	13,398	18
20	Rents and royalties	70,458						70,458		U40	70,458	19
21	Other miscellaneous use of money and property							0		U20	0	20
22	TOTAL USE OF MONEY AND PROPERTY	82,140	447	10	-63	129	0	82,663	1,193		83,856	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0	932	B89	932	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	932		932	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GRUNDY CENTER						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		334,405					334,405		C46	334,405	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	14,785			3,070			17,855		C89	17,855	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim		4,132					4,132		C89	4,132	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	14,785	338,537	0	3,070	0	0	356,392	0		356,392	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	3,130	58,900					62,030	6,046		68,076	63				
64	Library service	30,254						30,254		D89	30,254	64				
65	Township contributions		37,345					37,345	7,710	D89	45,055	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	33,384	96,245	0	0	0	0	129,629	13,756		143,385	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	48,169	434,782	0	3,070	0	0	486,021	14,688		500,709	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	524,571	A91	524,571	73				
74	Sewer							0	244,952	A80	244,952	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	201,049	A81	201,049	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GRUNDY CENTER						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	49,112	A80	49,112	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	19,265						19,265	12,076		31,341	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	19,265	0	0	0	0	0	19,265	1,031,760		1,051,025	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	8,159	16,680					24,839		U99	24,839	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	49,990	1,261			65,710		116,961	49,440	U11	166,401	110				
111	Fines	5,664						5,664		U30	5,664	111				
112	Internal service charges	840						840		NR	840	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	64,653	17,941	0	0	65,710	0	148,304	49,440		197,744	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GRUNDY CENTER						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	992,741	875,130	284,415	208,340	65,839	0	2,426,465	1,097,081		3,523,546	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	110,909	137,900					248,809	46,795		295,604	127				
128	Internal TIF loans and transfers in			1,903				1,903			1,903	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	110,909	137,900	1,903	0	0	0	250,712	46,795		297,507	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,103,650	1,013,030	286,318	208,340	65,839	0	2,677,177	1,143,876		3,821,053	132				
133												133				
134	Beginning fund balance July 1, 2015	257,490	1,045,351	-3,035	-77,028	161,509		1,384,287	1,881,015		3,265,302	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,361,140	2,058,381	283,283	131,312	227,348	0	4,061,464	3,024,891		7,086,355	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
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154												154				
155												155				
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157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF GRUNDY CENTER						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	288,357	136,642					424,999		E62	424,999	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	37,607	10,312					47,919		E24	47,919	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation		1,634					1,634		E32	1,634	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	325,964	148,588		0	0	0	474,552			474,552	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GRUNDY CENTER		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	100,476	405,110					505,586		E44	505,586	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	14,053						14,053		E44	14,053	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		21,457					21,457		E44	21,457	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	3,516						3,516		E01	3,516	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	762	920					1,682		E89	1,682	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	118,807	427,487		0	0	0	546,294			546,294	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF GRUNDY CENTER		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	1,120						1,120		E79	1,120	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	1,120	0				0	1,120			1,120	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF GRUNDY CENTER						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	115,677	38,669					154,346		E52	154,346	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	24,792	8,760					33,552		E61	33,552	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	152,325	4,249					156,574		E61	156,574	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	65,724	11,500					77,224		E61	77,224	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	358,518	63,178		0	0	0	421,696			421,696	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	18,735		64,427				83,162		E89	83,162	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation			15,713				15,713		E50	15,713	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			113,810				113,810		E89	113,810	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	18,735	0	193,950	0	0	0	212,685			212,685	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF GRUNDY CENTER		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)		(h)				
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	16,884	118,461					135,345		E29	135,345	160	
161	Purchase of land and equipment							0		G29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	65,255	26,424					91,679		E23	91,679	162	
163	Purchase of land and equipment							0		G23	0	163	
164	Elections — Current operation							0		E89	0	164	
165	Purchase of land and equipment							0		G89	0	165	
166	Legal services and city attorney — Current operation							0		E25	0	166	
167	Purchase of land and equipment							0		G25	0	167	
168	City hall and general buildings — Current operation	21,863	34					21,897		E31	21,897	168	
169	Purchase of land and equipment							0		G31	0	169	
170	Construction							0		F31	0	170	
171	Tort liability — Current operation	119,493						119,493		E89	119,493	171	
172	Other general government — Current operation							0		E89	0	172	
173	Purchase of land and equipment							0		G89	0	173	
174								0			0	174	
175								0			0	175	
176	TOTAL GENERAL GOVERNMENT	223,495	144,919	0	0	0	0	368,414			368,414	176	
177	Section G — DEBT SERVICE				242,963			242,963			242,963	177	
178	2004 HOUSING GO BOND			32,387				32,387			32,387	178	
179	2010 HOUSING GO BOND			44,739				44,739			44,739	179	
180								0			0	180	
181								0			0	181	
182	TOTAL DEBT SERVICE	0	0	77,126	242,963	0	0	320,089			320,089	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183	
184	2014 STREET LIGHTING PROJECT					13,001		13,001			13,001	184	
185								0			0	185	
186								0			0	186	
187	Subtotal Regular Capital Projects	0	0			0	13,001	0			13,001	187	
188	— TIF CAPITAL PROJECTS — Specify										0	188	
189								0			0	189	
190								0			0	190	
191								0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192	
193	TOTAL CAPITAL PROJECTS	0	0	0	0	13,001	0	13,001			13,001	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,046,639	784,172	271,076	242,963	13,001	0	2,357,851			2,357,851	194	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GRUNDY CENTER		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								511,633	E91	511,633	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								307,152	E80	307,152	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								250,595	E81	250,595	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								266,054	E36	266,054	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								42,358	E80	42,358	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF GRUNDY CENTER						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation									E89	0	238		
239	Purchase of land and equipment									G89	0	239		
240	Construction									F89	0	240		
241												241		
242	Enterprise Debt Service										0	242		
243	Enterprise Capital Projects										0	243		
244	Enterprise TIF Capital Projects										0	244		
245	Internal service funds — Specify											245		
246											0	246		
247											0	247		
248											0	248		
249											0	249		
250											0	250		
251	TOTAL BUSINESS TYPE ACTIVITIES								1,377,792		1,377,792	251		
252												252		
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,046,639	784,172	271,076	242,963	13,001	0	2,357,851	1,377,792		3,735,643	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254		
255	Regular transfers out	110,909	137,900					248,809	46,795		295,604	255		
256	Internal TIF loans/repayments and transfers out			1,903				1,903			1,903	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	110,909	137,900	1,903	0	0	0	250,712	46,795		297,507	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,157,548	922,072	272,979	242,963	13,001	0	2,608,563	1,424,587		4,033,150	259		
260												260		
261	Ending fund balance June 30, 2016:											261		
262	Governmental:											262		
263	Nonspendable							0			0	263		
264	Restricted			10,304				10,304			10,304	264		
265	Committed		1,136,309		-111,651	214,347		1,239,005			1,239,005	265		
266	Assigned							0			0	266		
267	Unassigned	203,592						203,592			203,592	267		
268	Total Governmental	203,592	1,136,309	10,304	-111,651	214,347	0	1,452,901			1,452,901	268		
269	Proprietary								1,600,304		1,600,304	269		
270	Total ending fund balance June 30, 2016	203,592	1,136,309	10,304	-111,651	214,347	0	1,452,901	1,600,304		3,053,205	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,361,140	2,058,381	283,283	131,312	227,348	0	4,061,464	3,024,891		7,086,355	271		
272												272		

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF GRUNDY CENTER Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	900,511

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U 486,000	29U	39U 31,000	49U	49U	49U 455,000	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 309,757	29U	39U 93,573	49U 216,184	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. GO - AQUATIC CENTER	19U 1,974,000	29U	39U 180,000	49U 1,549,000	49U 245,000	49U	49U	I89	
11. GO - GENERAL	19U 315,000	29U	39U 90,000	49U 225,000	49U	49U	49U	I89	
12. GO - STREET LIGHTS	19U 382,500	29U	39U 42,500	49U 340,000	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	3,467,257	0	437,073	2,330,184	245,000	455,000	0	0	
B. Short-term debt Amount - Omit cents									
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents	
			\$	133,492,516	x .05 = \$	6,674,626

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016						
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		3,716,206	3,716,206	
REMARKS						V98